

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

20 Granite
0416 Philipsburg K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,120,207.46	1,120,207.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	52,652.51	52,652.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5.00	5.00	0.00	0.00	0.00	0.00
222X Educational Media Services	35,981.79	35,981.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,601.49	106,601.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,381.68	85,381.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,870.22	6,703.15	43,167.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,693.48	190,260.28	0.00	27,433.20	0.00	0.00
27XX Student Transportation Services	110,439.74	46,106.74	0.00	64,333.00	0.00	0.00
31XX Food Services	76,414.34	76,414.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,899.63	6,899.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,053.48	47,053.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,074.40	3,074.40	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,912,275.22	1,777,341.95	43,167.07	91,766.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,912,275.22					
Line A	Preliminary Indirect Cost Rate [C divided by B] 43,167.07/1,777,341.95		2.43%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

20 Granite
0418 Hall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	109,039.60	109,039.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	148.02	148.02	0.00	0.00	0.00	0.00
222X Educational Media Services	471.33	471.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,578.79	1,578.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	792.38	792.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,767.07	1,394.12	8,372.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,391.71	17,391.71	0.00	0.00	0.00	0.00
31XX Food Services	510.82	510.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18.00	18.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	547.56	547.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,765.45	6,765.45	XXXXXXXXXX	0.00	0.00	0.00
Totals	147,030.73	138,657.78	8,372.95	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	147,030.73					
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,372.95/138,657.78		6.04%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

20 Granite
0419 Drummond Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	505,063.80	505,063.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,692.64	25,692.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,785.69	2,785.69	0.00	0.00	0.00	0.00
222X Educational Media Services	17,918.67	17,918.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	27,349.21	22,566.95	4,782.26	0.00	0.00	0.00
24XX Support Services - School Administration	69,376.22	69,376.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,060.70	2,092.50	11,968.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,479.28	68,479.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,583.90	39,583.90	0.00	0.00	0.00	0.00
28XX Support Services - Central	2,776.99	0.00	2,776.99	0.00	0.00	0.00
31XX Food Services	67,340.50	67,340.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	199.54	199.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,181.20	12,181.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,605.90	0.00	XXXXXXXXXX	9,605.90	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,612.03	3,612.03	XXXXXXXXXX	0.00	0.00	0.00
Totals	866,026.27	836,892.92	19,527.45	9,605.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	866,026.27					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,527.45/836,892.92		2.33%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

20 Granite
0420 Drummond H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	351,400.41	351,400.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,073.07	24,073.07	0.00	0.00	0.00	0.00
222X Educational Media Services	19,116.56	19,116.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,492.52	55,298.59	4,193.93	0.00	0.00	0.00
24XX Support Services - School Administration	47,146.04	47,146.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,292.45	2,122.50	18,169.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	100,054.13	100,054.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,282.15	50,282.15	0.00	0.00	0.00	0.00
28XX Support Services - Central	3,996.19	0.00	3,996.19	0.00	0.00	0.00
31XX Food Services	16,994.71	16,994.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,701.46	7,701.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,167.82	36,167.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,650.00	0.00	XXXXXXXXXX	5,650.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,161.33	2,161.33	XXXXXXXXXX	0.00	0.00	0.00
Totals	744,528.84	712,518.77	26,360.07	5,650.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	744,528.84					
Line A	Preliminary Indirect Cost Rate [C divided by B] 26,360.07/712,518.77		3.70%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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